

EXHIBIT J



BERNARD L. MADOFF
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IN ACCOUNT WITH

885 Third Avenue
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TELEEX 235 130
FAX (212) 486-8178

YOUR ACCOUNT NUMBER
1-S0188-3-0

PERIOD ENDING
12/31/94

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YOUR TAX PAYER IDENTIFICATION NUMBER

DATE	BOUGHT RECEIVED ON LONG	SOLD DELIVERED ON SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
12/06				BALANCE FORWARD			.09
12/09				CHECK U.S. SURGICAL CORP DIV 12/01/94 12/09/94 FIDELITY CASH RESERVES SBI	CA DIV		5,972.72
12/30	6,028		74037	FIDELITY CASH RESERVES SBI NEW BALANCE	1	6,028.00	.61
	69,578 6,200 1,500 2,800			SECURITY POSITIONS FIDELITY CASH RESERVES SBI NOVELL INC ORACLE SYSTEMS CORP U.S. SURGICAL CORP MARKET VALUE OF SECURITIES LONG 260,890.50 SHORT	MKT PRICE 1 17 1/8 44 1/8 19		

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				YEAR-TO-DATE SUMMARY			
				DIVIDENDS			
				GROSS PROCEEDS FROM SALES			75
							272,37

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12/01				BALANCE FORWARD		2,999.58	
12/06				NOV MARGIN INTEREST	INT	17.83	
12/29				U S SURGICAL CORP DIV 12/01/95 12/08/95 DEC MARGIN INTEREST	DIV	19.57	
				NEW BALANCE	INT		56.00
	50,274 4,200 2,250 2,800			SECURITY POSITIONS FIDELITY CASH RESERVES SBT NOVELL INC ORACLE CORPORATION U S SURGICAL CORP	MKT PRICE 1 14 1/4 42 3/8 21 1/4	2,980.98	
				MARKET VALUE OF SECURITIES LONG 264,967.75 SHORT			

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				YEAR-TO-DATE SUMMARY			
				DIVIDENDS			
				MARGIN INTEREST		90.00	804.21

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STATEMENT FOR INCOME TAX PURPOSES

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YOUR ACCOUNT NUMBER
1-50188-3-0

YOUR TAX PAYER IDENTIFICATION NUMBER

RIGHT OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
			YEAR-TO-DATE SUMMARY			
			DIVIDENDS			
			MARGIN INTEREST			
			GROSS PROCEEDS FROM SALES			
					1,227.95	1,311.97
						158,000.00

5/18/97

STATEMENT FOR INCOME TAX PURPOSES

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-14 PINE HOLLOW RD
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YOUR ACCOUNT NUMBER
1-50188-7-0

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12/31/96

YOUR TAX PAYER IDENTIFICATION

RIGHT OR LONG	SOLD DELIVERED OR SHORT	TRIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
			BALANCE FORWARD			285,025.00
			NEW BALANCE			285,025.00
			SECURITY POSITIONS			
			NOVELL INC	MKT PRICE 9 15/32		
			ORACLE CORPORATION	41 3/4		
			U S SURGICAL CORP	39 3/8		
			MARKET VALUE OF SECURITIES			
			LONG			
			SHORT			
			290,925.00-			

4,268
3,375
2,800

MKT PRICE
9 15/32
41 3/4
39 3/8

outstanding
12/31/96

STATEMENT FOR INCOME TAX PURPOSES

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RIGHT OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
			YEAR-TO-DATE SUMMARY GROSS PROCEEDS FROM SALES			285,025.00

STATEMENT FOR INCOME TAX PURPOSES

[illegible]

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YOUR TAX PAYER IDENTIFICATION NUMBER

SHORT OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
			YEAR-TO-DATE SUMMARY			
			DIVIDENDS		5,345.00	666.75
			MARGIN INTEREST			

STATEMENT FOR INCOME TAX PURPOSES



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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				YEAR-TO-DATE SUMMARY DIVIDENDS		468.50	

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12 Berkeley Street
Mayfair, London W1X 5AD
0171-493 6222

DATE	BOUGHT, RECEIVED OR LONG	SOLD, DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
12/15	2,129			BALANCE FORWARD TYCO INTERNATIONAL LTD TRANS TO 30 ACCT	RECD	108,850.00	247,225.00
		5,062		NEW BALANCE SECURITY POSITIONS ORACLE CORPORATION MARKET VALUE OF SECURITIES LONG 218,298.75- SHORT 176 1/8 8	MKT PRICE 43 1/8		138,375.00



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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				YEAR-TO-DATE SUMMARY			
				DIVIDENDS			
						336.00	

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
12/01				BALANCE FORWARD		546,788.73	
12/07				MDV MARGIN INTEREST JOHNSON E JOHNSON DIV 11/16/99 12/07/99	INT DIV	3,133.25	
12/07				DIV ADJ 11/16/99 12/07/99 JNL CHECK TRANS TO MDV ACCT DEC MARGIN INTEREST	JRNL CV JRNLC INT	1,120.00 6,000.00 3,986.00 3,273.61	1,120.00
12/29	1,870			NEW BALANCE		563,175.59	
12/31	6,000			SECURITY POSITIONS		1,674,615.56	
12/31	4,000			DALLMEYER CHRYSLER AG	MKT PRICE	1,111.450	
12/31	7,593			AL E T CORP	78	707,946	
				JOHNSON E JOHNSON	30.13/16		
				ORACLE CORPORATION	93.1/4		
				MARKET VALUE OF SECURITIES LONG	112 1/16		
				566			
				1,674,625.56			
							403,504

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12/31/99

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12/31/99

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YOUR TAX PAYER IDENTIFICATION NUMBER

DATE BOUGHT RECEIVED ON LONG	DATE SOLD DELIVERED ON LONG	TIME	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
			YEAR-TO-DATE SUMMARY			
			DIVIDENDS			
			MARGIN INTEREST			
			GROSS PROCEEDS FROM SALES		34,595.38	13,086.22
						300,000.00

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20/10/17

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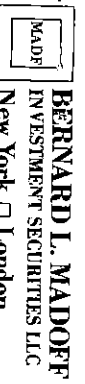
YOUR TAX PAYER IDENTIFICATION NUMBER

DATE	BOUGHT RECEIVED ON LONG	SOLD DELIVERED ON SHORT	TRIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				YEAR-TO-DATE SUMMARY			
				DIVIDENDS			
						1,320.00	
						2590.76	
						1170.76	
							(8602)

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1/2/02

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12/31/01

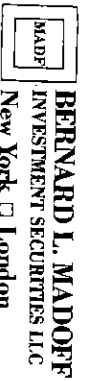
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				YEAR-TO-DATE SUMMARY DIVIDENDS MARGIN INTEREST GROSS PROCEEDS FROM SALES		✓ 15,516.05	✓ 1,739.5 111,884.0 16,854 9500

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DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
12/07				BALANCE FORWARD			
12/24	10,500		85678	PEOPLESOFT INC	35.220	369,810.00	✓ 929,915.0
12/31	14,000		2741	XILINX INC	40	560,000.00	10-
				TRANS TO 30 ACCT	JRNL	105.00	
				NEW BALANCE			

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				YEAR-TO-DATE SUMMARY GROSS PROCEEDS FROM SALES			929,915.00 111 884 <u>1041799-</u>

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				YEAR-TO-DATE SUMMARY			
				DIVIDENDS		47,759.13	1
				MARGIN INTEREST			
				GROSS PROCEEDS FROM SALES			134,149.38

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				BALANCE FORWARD			1,502,200.00
				NEW BALANCE			1,502,200.00
		28,000		SECURITY POSITIONS KIA JENGOR CORPORATION	MKT PRICE 95.370		
				MARKET VALUE OF SECURITIES			
				LONG			
				SHORT			
				990,366.00			



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DATE	BOUGHT RECEIVED ON LONG	SOLD DELIVERED ON SHORT	TRIN.	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				YEAR-TO-DATE SUMMARY			
				GROSS PROCEEDS FROM SALES			1,502,200.00